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September 28, 2021

**VIA ECF**

The Honorable Sarah Netburn  
Thurgood Marshall United States Courthouse  
40 Foley Square, Room 430  
New York, NY 10007

**Re: In re Terrorist Attacks of September 11, 2001,**  
**03 MDL 1570 (S.D.N.Y) (GBD) (SN)**

Dear Judge Netburn:

Pursuant to the Court's September 27, 2021 Order (Dkt. 7146), we write on behalf of the Muslim World League, the International Islamic Relief Organization and Drs. Al-Obaid, Al-Turki, Basha and Naseef (collectively "IIRO/MWL Defendants") to provide a list of the expert witnesses proffered on the IIRO/MWL Defendants' behalf and a brief description of the subjects of their testimony.

1. **Dr. Olivier Roy.** Dr. Roy offers opinions in the form of affirmative or rebuttal testimony about the following: the history of the Soviet invasion of Afghanistan and the ensuing war of the 1980s into the early 1990's; the role of the United States in the Soviet Union-Afghan conflict; the history and mission of the Afghan-Arab foreign fighters of the 1980s; the establishment and mission of Maktab Al Khidmat; the role of Abdallah Azzam in the Soviet-Afghan conflict; the origin, evolution and various goals of al Qaeda; the Taliban's place in international affairs prior to 9/11 and what connections, if any, it maintained to global terrorism; and other rebuttal opinions concerning any matters raised in Plaintiffs' expert reports.
2. **Jacob Vahid Brown.** Mr. Brown offers opinions in the form of affirmative or rebuttal testimony about the following: the origin, evolution, and various goals of al Qaeda; the financing of al Qaeda; the extent of al Qaeda's global reach and ambit prior to 9/11; whether and to what extent, if any, al Qaeda relied upon Islamic charities, with specific reference to MWL and IIRO, to finance their various activities; the history of al Qaeda's animosity towards the Kingdom of Saudi Arabia, its government and the Al Saud family; al Qaeda's shift to anti-U.S. activity; an assessment of the individuals alleged to have a connection with MWL and IIRO and al Qaeda and their alleged connections to Al Qaeda's known command and control structure; an assessment of purported "foundational" Al Qaeda documents; and other rebuttal opinions concerning any matters raised in Plaintiffs' expert reports.

3. **Dr. J.T. Sidel.** Dr. Sidel offers opinions in the form of affirmative or rebuttal testimony about the following: historical perspectives on the causes for the outbreaks of regional conflicts in Southeast Asia cited to by Plaintiffs in their case against the MWL/IIRO Defendants; the origins, objectives, scope and modus operandi of the Moro Islamic Liberation Front, the Abu Sayyaf Group and Jemaah Islamiyah; the existence and extent of any connection between the Moro Islamic Liberation Front, and the Abu Sayyaf Group to al Qaeda and its specific plans to attack the United States; and any other rebuttal opinions concerning matters raised in Plaintiffs' expert reports.
4. **Jonathan Benthall.** Mr. Benthall offers opinions in the form of affirmative or rebuttal testimony about the following: historical perspectives on Islamic almsgiving and deliverance of aid prior to 9/11; the nature and extent of operational similarities between Islamic and Western Charities prior to 9/11; the concept of charity in Islamic societies and the manner in which it impacts the Islamic charities' operations; the nature and extent of any political and religious motivations of Islamic NGOs; practical on-the-ground realities and issues concerning the mechanics of aid disbursement; the nature and extent of any compatible frames of reference between Western NGOs and Islamic NGOs prior to 9/11 and the rise of mutual suspicion; the resultant political post-9/11 actions taken by authorities with respect to Islamic NGOs; and any other rebuttal opinions concerning matters raised in Plaintiffs' expert reports.
5. **John Barron.** Mr. Barron offers opinions in the form of affirmative or rebuttal testimony about the following: issues concerning the 2001 report by Sidat Hyder concerning IIRO's Pakistan office; the degree to which Sidat Hyder complied with professional standards, including international standards for auditing, in its 2001 report on IIRO's Pakistan office; whether and to what extent conclusions stated in Sidat Hyder's 2001 report on IIRO's Pakistan office were substantiated; the degree to which IIRO's management responded to 2001 allegations of fraud and collusion concerning former employees of IIRO's Pakistan office; purported deficiencies, irregularities, discrepancies or deviations in accounting practices or financial transfers/expenditures at certain MWL and IIRO branch offices; and other rebuttal opinions concerning matters raised in Plaintiffs' expert reports.
6. **Dr. Sherman Jackson.** Dr. Jackson offers opinions in the form of affirmative or rebuttal testimony about the following: the meaning, scope, deployment and historical backdrop of certain terms and concepts that form a part of the basic lexicon of Islamic Shariah, such as, but not limited to, zakat and dawah; the relevant justifications and goals for the disbursement of aid in Islam; the relevant philosophies and characteristics of various Muslim ideologies and/or schools of thought put at issue in this litigation by Plaintiffs; the parameters of lawful jihad and unlawful violence under Shariah law; and other rebuttal opinions concerning any matters raised in Plaintiffs' expert reports.

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Sincerely,

A handwritten signature in blue ink, appearing to read 'Waleed Nassar', is written over a light blue rectangular background.

Waleed Nassar